

## Tax Package Comparison - House vs. Senate (as of March 22, 2010)

\$ in Millions		HOUSE			SENATE	DIFFERENCES	
		2009-11			2009-11		
Eff. Date	Part Description		Eff. Date			Diff	Comments
	Increasing Sales Tax by 0.2%		6/1/10	\$223.5		(\$223.5)	Includes state checks for families qualifying for federal tax credit
5/1/10	Increasing B&O Tax on all Services by 0.25% except Realtors, Hospitals, R&D	\$201.0	6/1/10	\$159.6	\$41.4		Different estimates; House assumes earlier effective date
4/1/10	Increasing Taxes on Direct Sellers	\$154.7	7/1/10	\$154.7	\$0.0		Earlier House effective date
4/1/10	Increasing Cigarette and Other Tobacco Taxes	\$108.6	6/1/10	\$91.7	\$16.9		HB 2493; Senate only increases cigarette tax
7/1/10	Increasing Taxes on Employers through New Economic Nexus Standards	\$84.3	6/1/10	\$72.2	\$12.1		House assumes 1.75% B&O rate; Senate earlier effective date
5/1/10	Imposing Sales Tax on Bottled Water	\$38.0	5/1/10	\$35.3	\$2.7		Different estimates
4/1/10	Convention Center Sales Tax in Seattle	\$10.0	6/1/10	\$20.0	(\$10.0)		Dependent on other legislation
7/1/10	Creating a "Guilty Until Proven Innocent" Standard for Business Activities	\$7.1	7/1/10	\$11.6	(\$4.5)		House removes tax avoidance authority
	Increasing Taxes on Coal Power Production		6/1/10	\$10.9	(\$10.9)		Not in House package
	Increasing Taxes on Wind Power		6/1/10	\$7.8	(\$7.8)		Not in House package
4/1/10	Increasing B&O Taxes on Property Management Salaries	\$8.3	6/1/10	\$7.2	\$1.1		Earlier House effective date
4/1/10	Making Corporate Officers Personally Liable for Tax Debts	\$1.0	6/1/10	\$6.3	(\$5.3)		House has more narrow language

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	Increasing Real Estate Excise Taxes on Foreclosed Homes		6/1/10	\$6.0		(\$6.0)	Was in earlier version of House package
4/1/10	Increasing Taxes on Canned Meat Products	\$4.8	6/1/10	\$4.1		\$0.7	Earlier House effective date
4/1/10	Imposing B&O Tax on Corporate Officer Salaries	\$2.1	7/1/10	\$2.1		\$0.0	Earlier House effective date
	Increasing Taxes on Bad Debts		6/1/10	\$1.7		(\$1.7)	Not in House package
4/1/10	Increasing Taxes on Livestock Nutrient Management	\$1.6	6/1/10	\$1.4		\$0.2	Earlier House effective date
4/1/10	Increasing Taxes on PUD Electricity Bills	\$1.1	6/1/10	\$1.1		\$0.0	Same
	Increasing B&O Taxes on Dues and Initiation Fees		6/1/10	\$1.0		(\$1.0)	Not in House package
	Increasing B&O Taxes on New Jobs Created in International Services		6/1/10	\$0.0		\$0.0	Was in earlier version of House package
7/1/10	Increasing Taxes on Home Mortgages and Community Banks	\$50.7				\$50.7	Not in Senate package, House deduction limit at \$120 million
4/1/10	Increasing Taxes on Oregon Residents Shopping in Washington	\$41.5				\$41.5	Not in Senate package
1/1/11	Increasing Taxes on Airplanes	\$4.0				\$4.0	Not in Senate package
4/1/10	Imposing Sales Tax on Custom Computer Software	\$76.5				\$76.5	Not in Senate package
<b>Total State Tax Increases</b>		<b>\$ 795.3</b>		<b>\$ 818.2</b>		<b>(\$23)</b>	